

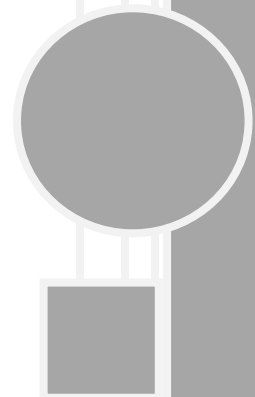


# AUDIT REPORT

DALLAS COUNTY

2019 JUSTICE OF THE PEACE PRECINCT 4, PLACE 2 AUDIT

Darryl D. Thomas  
Dallas County Auditor  
ISSUED: November 24, 2020  
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# 2019 JUSTICE OF THE PEACE PRECINCT 4, PLACE 2 AUDIT

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This report is intended for the information and use of the agency/department. While we have reviewed internal controls and financial reports, this review will not necessarily disclose all matters of a material weakness. It is the responsibility of the department to establish and maintain effective internal control over compliance with the requirements of laws, regulations, and contracts applicable to the department



**DALLAS COUNTY**  
COUNTY AUDITOR

**MANAGEMENT LETTER**

Honorable Judge Sasha Moreno  
Justice of Peace, Precinct 4, Place 2  
Dallas, Texas

Attached is the County Auditor's final report entitled "**2019 Justice of the Peace Precinct 4, Place 2 Audit**" Report. In order to reduce paper usage, a hard copy will not be sent through in-house mail except to the auditee.

If you prefer that released reports be emailed to a different (or additional) recipient, please inform me of the name and the change will be made.

Respectfully,

A handwritten signature in blue ink that reads "Darryl D. Thomas". The signature is written in a cursive style with a large initial "D".

Darryl D. Thomas  
County Auditor

## EXECUTIVE SUMMARY

A review was performed in accordance with statutory guidelines on the records and reports of Justice of the Peace, Precinct 4, Place 2 for fiscal year 2019. All issues resulted during which the Honorable Judge Katy Hubener presided are noted. Priority areas of risk which need consideration by management are:

### **Summary of Significant Observations**

1. **Warrants:** Management did not recall warrants and capias for 495 cases without a balance due, paid in full or marked inactive (disposed) consistent with CCP Article 45.
2. **Cases Deletions:** 27 cases were deleted (12 occurred prior to 12/31/2018) without supervisory review. There are no means to determine if financial activity was recorded to the deleted cases
3. **Dismissed Cases:** Eight cases in which the Judge's signature stamp was used to grant the DA's motion to dismiss and compliance dismissal, but we were unable to verify who used the Judge's stamp because the clerk's initials were not documented (four of these cases was dismissed prior to 12/31/2018). Three cases with a DA motion to dismiss do not have a judge's signature approving the dismissal (one case was dismissed prior to 12/31/2018). Four case jackets requested for audit review were not located in the court's records or County Archives; therefore, we could not verify the dismissal. Cases were dismissed prior to 12/31/2018.
4. **Fee and Fine Assessment and Collection:** 33 out of 40 (82.5%) cases have incorrect fee assessment, payment collected and system override due to clerical errors and omissions from manual case entries, and inadequate JPAS system functionality.
5. **Computer Receipts:** Court management did not detect receipting errors, omissions, and back dating of receipts by reviewing the daily closeout, exception reports and transaction logs.
6. **Special Fund:** A lack of management oversight on performing Special Fund reconciliation, posting disbursement and resolving outstanding issues resulted in \$1,356.34 difference between Special Fund general ledger balance and JPAS records.
7. **ICQ & Observations:** Lack of management oversight and segregation of duties in case docketing and monitoring case activities. The court does not utilize the full capabilities of Document Direct.

### **Repeat observations from Previous Audits:**

1. Inconsistency in updating the misdemeanor docket screen to accurately reflect action imposed by the court caused incorrect fee assessment and collection.
2. Inadequate controls and lack of management review over case deletion and disposal process.
3. Inconsistency in applying court voiding and receipting procedure and lack of management oversight and segregation of duties over docketing and monitoring case activities.
4. Limited staff training on performing Special Fund reconciliation, posting disbursement and resolving outstanding issues.

## INTRODUCTION

**Dallas County Auditor's Office mission is to provide responsible, progressive leadership by accomplishing the following:**

- Comply with applicable laws and regulations
- Safeguard and monitor the assets of the County utilizing sound fiscal policies
- Assess risk and establish and administer adequate internal controls
- Accurately record and report financial transactions of the County
- Ensure accurate and timely processing of amounts due to County employees and vendors
- Set an example of honesty, fairness and professionalism for Dallas County government
- Provide services with integrity
- Work in partnership with all departments to resolve all issues of the County
- Strive to utilize the latest efficient and effective technology in the performance of tasks
- Provide technical support and training in the development, implementation, and maintenance of information systems
- Hold ourselves accountable to the citizens of the County at all times
- Be responsive to the elected officials and department heads of Dallas County

The objectives of this audit are to:

1. Ensure compliance with statutory requirements
2. Evaluate internal controls
3. Verification of accuracy and completeness of reporting
4. Review controls over safeguarding of assets

This audit covered the period of October 1, 2018 through September 30, 2019.

The audit procedures will include interviews with key process owners, observation of transactions processing, data analysis and sample testing of transactions. The main system used will also be reviewed and incorporated as part of the testing of transactions.

## DETAILS

### **Warrants**

We reviewed the JP Warrant Error Report dated 06/04/2020, and identified 495 cases without a balance due or marked inactive (disposed) have an active warrant. These cases require additional follow up by the court to process the warrant recall. Management should review the warrant error report and recall warrants when appropriate. Per the Code of Criminal Procedure (CCP) Article 45, "A justice or judge shall recall an arrest warrant for the defendant's failure to appear if the defendant voluntarily appears to resolve the amount owed and the amount owed is resolved." The court shall recall a *capias pro fine* under the same conditions. The court dismissed cases in mass but did not determine if warrants were issued to the cases. Management also did not recall active warrants on disposed cases and those paid in full from the Warrant Error Report. As a result, this poses a potential liability to the County for persons arrested in error.

### **Recommendation**

#### **Warrants**

Management should make the following corrective actions:

- Recall warrants and *capias* on the 495 cases consistent with CCP Article 45.
- Consistently review the Warrant Error Report to recall active warrants on disposed cases and those paid in full.
- Communicate active warrant discrepancies with the Constable's and Sheriff's office.

### **Management Action Plan**

- The Chief Clerk is currently going back and recalling the 495 warrants. The warrant report is being reviewed every Monday by the bookkeeper to ensure consistencies.

### **Auditors Response**

None

### **Case Deletions**

We reviewed the monthly Defendant/Plaintiff (D/P) logs and identified 27 cases were deleted (12 occurred prior to 12/31/2018, during the tenure of Judge Hubener) without supervisory review. There are no means to determine if financial activity was recorded to the deleted cases. As a best practice, management should not permit the deletion of cases and periodically review D/P Reports to ensure that case deletions do not occur. There is limited system functionality for assigning security roles and rights in JPAS, which allow court staff to delete cases. Management did not indicate D/P Reports are monitored to detect case deletions. As a result, assets can be misappropriated and not be detected when whole cases are deleted from JPAS. Deleting cases can result in the loss of receipt records, case notes, docketing information, and other actions posted by the court without an audit trail.

### **Recommendation**

#### **Case Deletions**

Management should make the following corrective actions:

- Not permit staff to delete cases.
- Routinely monitor D/P Reports for case deletions and communicating with staff when they occur.
- Review circumstances surrounding each case deletion to address underlying issues and prevent re-occurrence.
- Work with Dallas County IT to limit system rights and roles based on the user's core job duties.

**Management Action Plan**

- The Chief Clerk reviews reports weekly.

**Auditors Response**

None

**Dismissed Cases**

We reviewed 20 dismissed cases and identified:

- Eight cases in which the Judge's signature stamp was used to grant the DA's motion to dismiss and compliance dismissal, but we were unable to verify who used the Judge's stamp because the clerk's initials were not documented. Four of these cases were dismissed prior to 12/31/2018, during the tenure of Judge Hubener.
- Four case jackets requested for audit review were not located in the court's records or County Archives; therefore, we could not verify the dismissal. All four were dismissed prior to 12/31/2018.
- Three cases with a DA motion to dismiss do not have a judge's signature approving the dismissal. One case was dismissed prior to 12/31/2018.

Per CCP Article 32.02, no case shall be dismissed without the consent of the presiding judge. Per Texas AG Opinion JH-386, "A justice of the peace may not delegate to any other person the exercise of judicial powers and duties devolved upon him by the Constitution or statutes of the state." Per CCP Article 45.017 (a) the judge of each court shall keep a docket containing the judgment and sentence of the court, and the date each was given. The court should docket credit for waivers, community service, time served, and dismissals with the authorized approver's signature and date, consistent with CCP Chapter 45. Local Government Code (LGC) 115.901 states the county auditor shall examine the accounts, dockets, and records of each justice of the peace. Per Dallas County Code Section 98-6 (a) Elected officials who designate themselves as the records management officer for their office will cooperate with the Commissioners Court and the county records management officer on records management issues. Court management did not adhere to CCP 32, CCP 45, LGC 115.901, and AG Opinion JH-386 and at least four employees are in possession of the judge's stamp, per responses from the internal Control Questionnaire. The court stores paper records in files and utilize a manual system for categorizing and tracking case jackets stored remotely. As a result, assets may be misappropriated when waivers and dismissals are granted without supporting authorization. Missing case jackets increase the

risk that assets may be misappropriated and not detected through examination of the case jacket and its contents.

**Recommendation**

**Dismissed Cases**

Management should make the following corrective actions:

- Locate the missing case files and present them for audit review.
- Require that judicial decisions, including DA (prosecution) motions for dismissal, are authorized by the Judge with the Judge's signature.
- Comply with CCP Article 32 and 45.
- Review case records and dockets for accuracy and completeness before disposing the case.
- Ensure case files are made available to the County Auditor for examination per LGC 115.
- Require court files and records are classified and inventoried before moving files off-site, for ease in later identification.
- Communicate records management issues to the Records Management Officer.

**Management Action Plan**

- Beginning June 2019, the Court begin requiring the DA to use a Motion to Dismiss template which included an order to dismiss the case signed on the bottom of the page. The form required both the DA and Judge's signatures for approval.
- As of September 2020, the DA now uses the dismissal form for all JP courts instead of their stamp. The Judge is the only one who has authority to use the stamp for the dismissal forms.

**Auditors Response**

None

**Fee and Fine Assessment and Collection**

We reviewed 40 cases for appropriate assessment and collection of court costs, fines, and fees and accurate posting to the Justice of the Peace Accounting System (JPAS) and identified:

- 13 disposed cases in which the return date field for an issued warrant/capias was not entered on the JPAS docket screen. Issued warrants should have both an issue and return date posted. Three instances occurred prior to 12/31/2018, during the tenure of Judge Hubener.



- Nine cases in which the fees and fines were not posted according to the fee schedule. One instance occurred prior to 12/31/2018.
- Five cases in which the correct agency (Sheriff, Constable, Dart, etc.) did not receive credit for the citation. One instance occurred prior to 12/31/2018.
- Four cases in which the correct collection fees were not assessed and collected. Three instances occurred prior to 12/31/2018.
- Two cases in which the Linebarger fees were not updated on the JPAS docket screen to reflect the amount posted on the payment screen. One instance occurred prior to 12/31/2018.

Court costs, fines, and fees should be assessed, collected, and prorated in compliance with applicable state laws including Code of Criminal Procedure (CCP) Chapters 45 and 102 and Local Government Code Chapter 133, Commissioners Court orders, and Attorney General Opinion GA-0147. Court costs should be assessed based on offense date and offense type. Consistent with CCP Chapter 45.017, the JPAS Docket screens should be updated as cases are filed, additional court costs are added, and as changes in fines or special expense amounts are ordered by the Judge, and with the date the warrant was issued and returned. Per the Dallas County Commissioners Court Order 2004-1147, the County will provide the contractor with a list of unpaid traffic citations that are more than 60 days past due, which shall include the collection fee, a 30% fee that the County is authorized to add to each debt pursuant to Article 103.0031(b) of the CCP This occurred due to clerical errors and omissions from manual case entries, inadequate JPAS system functionality that requires the manual entry of assessments and payments, and system override. These errors and omissions resulted in the inadequate collection of court costs and fine amounts, an incorrect distribution and disbursement of funds, and inaccurate or incomplete data reflected in JPAS.

### **Recommendation**

#### **Fee and Fine Assessment and Collection**

Management should make the following corrective actions:

- Docket cases as events occur, such as: the assessment of additional court costs (including administrative fees, time payment fees, warrant or capias fees, etc.), fine amounts reduced by the Judge, warrants issued and returned, and judgments rendered by the court.
- Review case records, dockets, and payments for accuracy and completeness before disposing the case.
- Ensure all court personnel consistently follow court guidelines, Commissioners Court Orders (2004-1147), and Texas Statutes (CCP Ch.45, 102, 103 and LGC Ch.133).

### **Management Action Plan**

- Moving forward, case files will be reviewed by the traffic clerks and/or bookkeeper before cases are disposed to ensure accuracy.

## **Auditors Response**

None

### **Computer Receipts**

We reviewed Fiscal Year 2019 deposit batches and 33 voided receipts and identified:

- Three computer receipts were voided without documented approval by management or the backup reviewer. One instance occurred prior to 12/31/2018, during the tenure of Judge Hubener.
- Two computer receipts were not marked void.
- Two computer receipts were voided, re-issued, and then backdated to an earlier date than when the payment was made. One instance occurred prior to 12/31/2018.
- One computer receipt was backdated and posted out of sequence. The receipt was also processed on a deposit batch that was backdated by the court.
- One check receipt batch from 5/1/2019 was deposited on 5/10/2019, exceeding the five business day deposit requirement. The court submitted a stale dated check (dated 4/18/2016), which caused the deposit delay.

Computer receipts that cannot be issued to customers, due to error, should be marked void with an explanation written on the receipt. All receipt copies should be retained by the court. Computer receipts should be reviewed by court management to ensure receipts are timely posted to the correct cases, voided transactions are completely processed, and that voided receipts are approved during normal business hours. All monies received should be promptly receipted and deposited consistent with Local Government Code, § 113.022 and Code of Criminal Procedure, § 103.004. Receipts should be posted to JPAS with the same date the transaction was made. The preparer backdated receipts and processed computer receipt voids without obtaining management review. Court management did not detect receipting errors, omissions, and back dating of receipts by reviewing the daily closeout, exception reports and transaction logs. A lack of segregation of duties and management oversight when receipting and voiding transactions may result in the misappropriation of assets and loss of revenue. Errors and omissions not detected by management may also increase this risk.

## **Recommendation**

### **Computer Receipts**

Management should make the following corrective actions:

- Discourage staff from backdating receipts in JPAS.
- Enforce the court's procedure of requiring dual sign off by a preparer and separate reviewer on all void receipts.
- Mark computer receipts "VOID" and write an explanation for receipts that voided.
- Review Document Direct Exception and Transaction Reports to timely detect voided receipt errors, omissions, partial voiding, and back dating of receipts
- Ensure check dates, numeric amounts, and written (legal) amounts are reviewed before accepting the check for receipt and reviewed again during the daily closeout to detect stale dated check and amount errors.

### **Management Action Plan**

- Bookkeeper has been told that we are not allowed to backdate. Notes are to be made in the system (Forvus) of the date received or date of error and receipt on current date.
- Clerks at the window and Bookkeeper should be checking dates on all checks. If there is a check in question clerks have been instructed to inform management and management will direct issue to treasurer's office for further instruction.
- Bookkeeper is to notify management ASAP of any issue with the deposit so that it can be immediately addressed.
- Bookkeeper, Back-up bookkeeper and management are aware that all voided receipts must say void before signing off.

### **Auditors Response**

None

### **Special Fund**

We reviewed the Special Fund activities (period ending September 30, 2019) and identified:

- The Special Fund general ledger balance in Oracle is \$2,411.34, while the balance per JPAS is \$1,055. This \$1,356.34 difference resulted from incomplete JPAS records.
- 17 Special Fund check discrepancies from prior fiscal years, totaling \$951.05 have not been posted to JPAS.
- Seven cancelled checks totaling \$3,295.90 were not posted to JPAS.
- Three checks totaling \$271 were disbursed, but not posted to JPAS.
- One special fund check in which the court posted the wrong check number to JPAS.

In accordance with Local Government Code Section 113.008, an official with Special Funds shall reconcile all balances and transactions in the statement of activity against the balances of the official's records (GL and bank statement) each month. Special Fund reports should be periodically reviewed and disbursements should be made in the appropriate amount, to the appropriate parties and in a timely manner. This occurred because management did not require that check disbursements and cancelations are timely posted to JPAS even after they were identified from the Special Fund reconciliation. This resulted in inaccurate or incomplete financial data reflected in JPAS. A lack of management oversight and unposted checks and cancelations increase the risk that checks issued to parties entitled to funds may be delayed, duplicate checks may be issued, and the difference between JPAS and Oracle may increase.

### **Recommendation**

#### **Special Fund**

Management should make the following corrective actions:

- Post the 17 Special Fund check discrepancies from prior years, totaling \$951.05; the

seven canceled checks totaling \$3,295.90; and the three checks totaling \$271.

- Reconcile Special Fund balances and transactions from the General Ledger against JPAS each month per Local Government Code Section 113.008.
- Review the Special Fund reconciliation and ensure checks and cancelations are accurately, completely, and timely posted to JPAS.
- Investigate differences between the General Ledger and JPAS.

**Management Action Plan**

- Bookkeeper will reconcile balances each month.

**Auditors Response**

None

**Internal Control Questionnaire and Observations**

We reviewed the court's responses from the Internal Control Questionnaire (ICQ) and noted:

- Court management did not state whether there are controls to restrict users from inappropriately modifying electronic court records.
- Document Direct reports are not reviewed by management.
- Management does not monitor JPAS exception reports for voided cases.
- Management does not review Log reports for instances of deleted cases.

Management should periodically review Transaction Logs, JPAS Case Index Reports, D/P Logs and Exception Reports (especially with respect to receipt deletions, lowered amounts, payment type changes, and agreeing the daily closeout) and other reports of case activities to ensure that errors and omissions are detected. These issues occurred because of a lack of management oversight and segregation of duties in case docketing and monitoring case activities. There is limited system functionality for assigning security roles and rights in JPAS, which allow court staff to delete cases. As a result, assets can be misappropriated and not detected when whole cases are deleted from JPAS. Deleting cases can result in the loss of receipt records, case notes, docketing information, and other actions posted by the court without an audit trail. Without oversight and segregation of duties an unauthorized voiding, deleting, and adjustment to receipt records and cases may occur.

**Recommendation**

**Internal Control Questionnaire and Observations**

Management should implement policies and procedures that include:

- Not permitting staff to delete cases.
- Routinely monitoring D/P Reports for case deletions and communicating with staff when they occur.

- Reviewing circumstances surrounding each case deletion to understand the effect and impact.
- Working with Dallas County IT to limit system rights and roles based on the user's core job duties.
- Periodically reviewing Case index Reports to monitor docketing and court activities.
- Routinely reviewing Exception Reports from JPAS to monitor computer voids and ensure the timely detection of errors and omissions by court staff.
- Reviewing Transaction Logs and the JKDS Report to ensure the accuracy and completeness of cash receipts.

#### **Management Action Plan**

- Chief Clerk has requested access to the recommended minimum reports and will view them weekly to ensure accuracy. Chief Clerk has reached out to other Chief Clerks for guidance.

#### **Auditors Response**

None

#### **Disposed Cases**

We reviewed 20 disposed cases and identified:

- Two case jackets requested for audit review were not located in the court's records or County Archives; therefore, we could not verify the dismissal.
- One disposed case did not have the judge's signature approving the dismissal.
- One case jacket did not have proof of the Driver's Safety Course certificate; therefore, we could not verify completion.

Per CCP Article 45.017 (a) the judge of each court shall keep a docket containing the judgment and sentence of the court, and the date each was given. The court should docket credit for waivers, community service, time served, and dismissals with the authorized approver's signature and date, consistent with CCP Chapter 45. Per CCP Article 45.0511(c) the court shall allow the defendant 90 days to present to the court a uniform certificate of completion of the driving safety course. Local Government Code (LGC) 115.901 states the county auditor shall examine the accounts, dockets, and records of each justice of the peace. Per Dallas County Code Section 98-6 (a) Elected officials who designate themselves as the records management officer for their office will cooperate with the Commissioners Court and the county records management officer on records management issues.

Court management did not adhere to CCP 45, and LGC 115 and review cases to ensure the judge's signature and certificate of driver safety course completion were included in the file prior to case disposition. The court stores paper records in files and utilize a manual system for categorizing and tracking case jackets stored remotely. Assets may be misappropriated when waivers and dismissals are granted without supporting

authorization and when disposed cases are not reviewed by the court for completeness of supporting documentation. Missing case jackets increase the risk that assets may be misappropriated and not detected through examination of the case jacket and its contents.

### **Recommendation**

#### **Disposed Cases**

Management should make the following corrective actions:

- Locate the missing case files and present them to audit for review.
- Require that judicial decisions, including DA (prosecution) motions for dismissal, are authorized by the Judge with the Judge's signature.
- Comply with CCP Article 45 and require that defendant's provide a certificate of driver safety course completion.
- Review case records and dockets for accuracy and completeness before disposing the case.
- Ensure case files are made available to the County Auditor for examination per LGC 115.
- Require court files and records are classified and inventoried before moving files off-site, for ease in later identification.
- Communicate records management issues to the Records Management Officer.

### **Management Action Plan**

- The Judge signs or stamps all orders and she notates such approval in case file.
- Management is working on a checklist that will be placed on files to ensure the proper steps are taken before disposal.
- DA now uses a form from the court instead of their stamp and it requires both and Judge's signatures for approval.
- Management has a list of all case files sent to archive as of 2019. (Management DA has not clue on what happened to files during the move in December 2018)
- Case files shall be reviewed by the traffic clerks and/or bookkeeper before cases are disposed.

### **Auditors Response**

None

## **No Judgment/Plea Cases**

We reviewed 24 disposed cases without a judgment date or plea and identified:

- 20 cases were disposed without a judgment, deferral, or dismissal date posted to JPAS.
- 12 cases were disposed without a plea posted in JPAS.

The JPAS docket screen should be updated with a plea of nolo contendere (when the defendant has not entered a prior plea) and judgment when web or mail payments are accepted by the court as full payment in accordance with CCP, Article 27.14(c). Per CCP Article 45.017 (a) the judge of each court shall keep a docket containing the judgment and sentence of the court, and the date each was given. Case records, JPAS date fields, and system reports are not reviewed for accuracy and completeness before cases are disposed. As a result, the court's docket records may be incomplete and inaccurate.

### **Recommendation**

#### **No Judgment/Plea Cases**

Management should make the following corrective actions:

- Correct plea and judgment omissions in JPAS.
- Docket cases as events occur, such as pleas offered by the defendant, judgment and sentence of the court, dismissals and appeals, and the date each was taken.
- Review case records and dockets for accuracy and completeness before disposing a case.
- Review reports from JPAS to detect errors and omissions on disposed cases.

### **Management Action Plan**

- Management is working on a checklist that will be placed on files to ensure the proper steps are taken before disposal. This will be completed and in place by December 11, 2020.

### **Auditors Response**

None

## **Credit Cards**

We reviewed credit card transactions posted to JPAS during FY2019 and identified one online credit card transaction was receipted to JPAS after 24 business days. The entire amount of each online credit card payment should be receipted to the defendant's case in JPAS by the following business day, consistent with L.G.C. 113.022. The court did not ensure one credit card payment was timely posted to JPAS. As a result, payment errors may not be detected and defendants may not receive credit for payments made to their cases.

### **Recommendation**

#### **Credit Cards**

Management should make the following corrective actions:

- Receipt all credit card payments to JPAS the following business day.
- Post the defendant's complete online credit card payment amount to JPAS, referencing the last five digits of the Record ID (from the Credit Card Autocite) or the Transaction ID (from the Credit Card Settlement Report).
- Provide oversight by reviewing JP Credit Card and Settlement Reports against payments posted to JPAS to ensure all payments are accurately and completely posted.

### **Management Action Plan**

- Bookkeeper and Reviewer are to review Credit Card and Settlement Reports against JPAS to ensure accuracy.
- Bookkeeper and Reviewer are to ensure that the correct timeframe is ran for the report

### **Auditors Response**

None

### **Civil Fees**

We reviewed 15 civil cases brought by a non-government entity from the Justice Fee Exception List and identified three eviction cases were incorrectly entered as Small Claim or Debt Claim cases, but a reason was not provided on the JPAS comments screen and a reference to the correct case type. One instance occurred prior to 12/31/2018, during the tenure of Judge Hubener. Each clerk shall keep a file docket which shall show in convenient form the number of the suit, the names of the attorneys, the names of the parties to the suit, and the nature thereof, and, in brief form, the officer's return on the process, and all subsequent proceedings had in the case with the dates thereof, consistent with Rules 25 and 524 of the Texas Rules of Civil Procedure. These instances occurred due to clerical errors made in the manual process of setting up new cases. As a result, JPAS docketing errors may occur when civil case filings are not reviewed by the court for completeness and accuracy.

### **Recommendation**

#### **Civil Fees**

Management should make the following corrective actions:

- Update the cases in JPAS with an explanation for not collecting filing fees.
- Review the Justice Fee Exception List from Document Direct for civil cases filed without a payment.
- Ensure case records are accurate and reflect a complete account of case activities.



### **Management Action Plan**

- Clerks are to notate in Forvus and in the file an explanation for not collecting fee at the time of filing (Ex: Inability to pay approval)

### **Auditors Response**

None

### **Manual Receipts**

We reviewed all 26 manual receipts issued in FY2019 and identified:

- One manual receipt in which the case type did not agree to the case type on the computer receipt. The payment was posted to the correct case in JPAS.
- One manual receipt carbon copy was not attached to the computer receipt.

When manual receipts are issued to customers, the white receipt copy should be given to the customer, the pink copy should be attached to the court's computer receipt when payment is receipted in JPAS, and the yellow copy should remain within the manual receipt book with the second computer receipt attached. Manual receipts that cannot be issued to customers, due to an error, should be marked "Void" with an explanation written on the receipt. Manual receipts should be reviewed by court management for accuracy and completeness and to ensure receipts are timely posted to the correct cases. These errors were made during the receipting process and the manual receipts were not reviewed by management. Manual receipt errors increase the risk that payments may not be receipted to the appropriate case, which may result in additional fees and other consequences. A lack of oversight and management review may result in potential revenue losses, misappropriation of assets, and risk of a delay in the detection of errors to manual receipts.

### **Recommendation**

#### **Manual Receipts**

Management should make the following corrective actions:

- Attach the manual receipt carbon copy to the computer receipt.
- Review manual receipts for accuracy including the total amount, payment type, case number, case type, transaction date, and payer name fields on the receipt.
- Ensure all manual receipts containing errors are clearly marked "Void", with a written explanation for voiding the receipt, rather than crossing out errors and re-writing over them.

### **Management Action Plan**

- Bookkeeper and reviewer shall check manual receipt for accuracy and attach to computer receipt.

**Auditors Response**

None

cc: Darryl Martin, Commissioners Court Administrator